

# SENATE BILL 591

Q7

0lr3005  
CF 0lr2737

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By: **Senators Garagiola, Astle, Kittleman, and Klausmeier**

Introduced and read first time: February 5, 2010

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Maryland Estate Tax**

3 FOR the purpose of altering a certain limit on the unified credit used for determining  
4 the Maryland estate tax; altering a certain limitation on the amount of the  
5 Maryland estate tax; providing for the application of this Act; and generally  
6 relating to the Maryland estate tax.

7 BY repealing and reenacting, with amendments,  
8 Article – Tax – General  
9 Section 7–309(b)(3)  
10 Annotated Code of Maryland  
11 (2004 Replacement Volume and 2009 Supplement)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
13 MARYLAND, That the Laws of Maryland read as follows:

14 **Article – Tax – General**

15 7–309.

16 (b) (3) (i) Notwithstanding any increase in the unified credit allowed  
17 against the federal estate tax for decedents dying after 2003, the unified credit used  
18 for determining the Maryland estate tax may not exceed the applicable credit amount  
19 corresponding to an applicable exclusion amount of ~~[\$1,000,000]~~ **\$2,000,000** within  
20 the meaning of § 2010(c) of the Internal Revenue Code.

21 (ii) The Maryland estate tax shall be determined without regard  
22 to any deduction for State death taxes allowed under § 2058 of the Internal Revenue  
23 Code.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1                   (iii) Unless the federal credit allowable by § 2011 of the Internal  
2 Revenue Code is in effect on the date of the decedent's death, the federal credit used to  
3 determine the Maryland estate tax may not exceed 16% of the amount by which the  
4 decedent's taxable estate, as defined in § 2051 of the Internal Revenue Code, exceeds  
5 ~~[\$1,000,000]~~ **\$2,000,000**.

6           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
7 July 1, 2010, and shall be applicable to decedents dying after December 31, 2009.